

The Department of Labor is pleased to present its Semiannual Management Report prescribed under the Inspector General Act Amendments of 1988 (Public Law 100-504) for the period April 1, 1997 to September 30, 1997. Cooperative efforts continue between Departmental management, all agencies of the Department, and the Office of Inspector General (OIG) to meet both the spirit and letter of the Act.

Section I of this report provides the audit resolution detail prescribed by the amendments to the Act. A companion Semiannual Report prepared by the Office of Inspector General is also being issued. The report provides a summary of recent audit results.

The Department has worked effectively with the OIG to resolve audits within the required six month time frame. However, some audit recommendations are subject to litigation in the Federal courts or are under administrative law review; recommendations in some programs are subject by statute to formal resolution procedures which can take a year or more; and other recommendations address complex management issues that simply require a longer period of time to correct the problems identified.

Alexis M. Herman

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I. Management's Audit Closure Activity **April 1, 1997 through September 30, 1997**

THE DOL AUDIT PROCESS

Audit resolution, closure and follow-up is an integral part of good management and is a shared responsibility of DOL program managers and auditors. Corrective action taken on audit recommendations is essential to improving the effectiveness and efficiency of government operations. Effective audit resolution, closure and follow-up is an interactive process with five principal participants: the auditee, the responsible program agencies, the Office of the Inspector General (OIG), the General Accounting Office (GAO) and the Deputy Secretary who is the designated DOL Audit Follow-up official.

Section 106 of the Inspector General Act Amendments of 1988 (P.L. 100-504) requires that the Inspector General (IG) and the head of each agency report to Congress regarding IG audits and management actions taken in response to audit recommendations. The law specifies the types of information to be provided, on a semiannual basis, by the IG and by agency management. The law also requires reporting on actions taken to address IG audit recommendations. Management is required to provide current information about audit reports on which management decisions were made but final corrective actions were still incomplete after one year.

The Supplemental Appropriations and Rescission Act of 1980 sets a time limit of 180 calendar days for resolving audits. The Federal Managers' Financial Integrity Act of 1982 requires that the Comptroller General establish standards to ensure prompt resolution of audit findings which are incorporated in GAO's "Standards for Internal Control in the Federal Government," published June 1, 1983. Also, Office of Management and Budget (OMB) Circular A-50 (revised September 29, 1982), "Audit Follow-up," requires that Federal agencies establish systems to assure prompt, effective resolution of audit recommendations within the 180-day limit with corrective action to proceed as rapidly as possible.

House Report No. 97-279 "Tracking Audit Recommendations," issued October 20, 1981, by the House Committee on Government Operations recommends that all audits with reported findings or recommendations (not just those involving questioned expenditures) be included in agency tracking and control systems and elevated for resolution when there are delays or disagreements between auditors and program officials.

The Department uses a common data base for both OIG and management reporting. The OIG's audit tracking system has been modified to include management data needs to meet the reporting requirements in the Inspector General Act Amendments. Currently, the data base is capable of producing reports which: (1) identify problems, actions and accomplishments, including the progress in reducing balances for audit resolution and resulting debt collection in the Department; (2) meet data requirements of the President's Council on Integrity and Efficiency, the Inspector General's Semiannual Report, and the Secretary's Semiannual Management Report; and (3) indicate performance, by DOL agency and program. Coordination of the data base between management and the OIG eliminated potential reporting discrepancies on the status of audits and maintains continuity from audit issuance through audit closure.

This tracking system adheres to OMB Circular A-50 standards for Federal audit resolution and follow-up systems. Accurate records are maintained on the status of audit reports or recommendations through the entire process of resolution and corrective action. Such records include appropriate accounting and collection controls over amounts determined to be due the Government. Exhibit I, Summary Management Figures of Audits With Disallowed Costs, through Exhibit V, Summary of Audit Reports With Recommendations To Put Funds To Better Use, have been generated from information contained in the audit tracking data base.

Upon completion of an audit, the OIG issues a report to the agency for resolution of the recommendations of that report. The correspondence transmitting the final audit report will outline suggested actions to resolve or close open recommendations. An audit recommendation is **resolved** when the agency and the OIG agree on the action that will

correct the problem or deficiency that produce the recommendation. When recommendations in an audit report have been resolved, that report becomes the responsibility of management to track in the Secretary's Semiannual Management Report until all findings have been closed. An audit recommendation is **closed** when the agreed upon corrective actions identified in the audit resolution process have been documented and accepted by the OIG.

The following three types of audit recommendations can resolve these audits:

(1) **Monetary Recommendations**, (Exhibit IV). Audit recommendations which advise the Department to seek recovery of funds from individuals, contractors, grantees, etc. Nearly all of the monetary recommendations are from audits of DOL grant programs that disallow certain costs claimed by the grantee.

(2) **Non-Monetary Recommendations**, (Exhibit IV). Audit recommendations which advise the auditee to take specific actions to remedy administrative deficiencies or problems described in an audit finding. Most non-monetary recommendations relate to internal audits of the Department's program and financial operations.

(3) **Recommendation to Put Funds to Better Use**, (Exhibit V). Audit recommendations which advise management that funds could be used more efficiently if management took actions to implement and complete the recommendations. Some examples of recommendations to put funds to better use would be: reductions in outlays or deobligation of funds from programs or operations.

A direct link is maintained between the information in the IG Semiannual Report and that contained in the Secretary's Semiannual Management Report. Audits that management has resolved with the OIG are added to the Secretary's Semiannual Management Report for corrective action and closure. This direct linkage between the two reports is maintained in a single data base to assure increased communication and cooperation between the OIG, management, and agency officials.

REPORTING OVERVIEW

The Inspector General Act Amendments require explanations for those audit reports with recommendations open for more than one year even though the management and audit communities agree that some audit resolutions may require several years to complete the corrective action. Currently, 152 audit reports have been open for over one year. The total value of open audits of \$ 29,124,583 covers 1,454 separate recommendations. The status of these amounts is as follows:

	(in thousands of dollars)
Affected amounts in 152 audits comprised of 1,454 recommendations over one year old	\$ 29,124
Less:	
Value of 827 closed recommendations	4,049
Value of 216 open recommendations under administrative law or Federal Court appeal	17,167
Amounts referred or in process of referral to the Department of Justice and STRP for disposition	<u>2,781</u>
Dollar balance of open audits requiring further discussion	<u>\$ 5,127</u>

The above status is provided to show that most of the reportable audits and recommendations that are over one year old are not under the direct control of and cannot be closed by the Department. Auditees have certain rights to

appeal audit decisions made by the Office of the Inspector General including appeals to an Administrative Law Judge, or a Federal Circuit Court of Appeals. Audits are not considered closed simply because the claim is being appealed and sent forward for further action. The Department maintains all audits in the tracking system, but final closure of the audit is determined only by final decisions of the reviewing officials. Many of these decisions take years before being rendered and the audit closed.

As of September 30, 1997, the Department had 118 open audit reports requiring further discussion of which 49 were monetary audits totaling \$5,126,992 and 69 were non-monetary reports. Exhibit III, Table I and Table II provides a detailed tabular presentation of how the open audit dollar balance was determined.

Exhibit IV identifies the current status of both monetary and non-monetary audits requiring further discussion. Nearly all are either awaiting payment schedules, are proceeding through a debt collection process, or are in the process of referral to the Department of Justice for disposition before closure can be officially recorded. The remaining open audits require long-term solutions that cannot be completed within one year.

At the end of the reporting period, there were 215 audit reports totaling \$ 55,410,757 requiring final action. This figure includes Disallowed Costs of \$ 47,510,757 (Exhibit I and II), and \$ 7,900,000 which represents recommendations to put Funds To Better Use (Exhibit V). Exhibit II distributes the disallowed costs by agency.

**SUMMARY MANAGEMENT FIGURE OF AUDITS
WITH DISALLOWED COSTS
April 1, 1997 through September 30, 1997**

	<u>Number of</u> <u>Audit Reports</u>	<u>Disallowed</u> <u>Costs</u>
A. Audit reports with management decisions on which final action had not been taken at the beginning of the period. (1)	216	\$ 43,961,119
B. Audit reports on which management decisions were made during the period.	<u>157</u>	<u>18,230,179</u>
C. Total audit reports pending final action during period. (A plus B)	373	\$ 62,191,298
D. Audit reports on which final action was taken during the period.		
1. Recoveries		
(a) Collections and offsets		5,361,574
(b) Property		
(c) Other		18,071
2. Write-offs	<u> </u>	<u>9,300,896</u> (2)
3. Total of 1 and 2	158	14,680,541
E. Audit reports needing final action at the end of the period. (C less D3)	<u>215</u>	<u>\$ 47,510,757</u>
(1) Differences between the beginning balance of this schedule and the ending balance of the previous Semiannual Management Report result from adjustments to the prior reporting. The OIG concurs with the adjustments.		
(2) This amount includes terminations and compromises reached by the Department of Justice and the Department of Labor, interest waived and previously disallowed costs subsequently allowed by a grant/contract officer upon receipt of sufficient justification.		

SUMMARY OF DISALLOWED AUDIT COSTS BY AGENCY
April 1, 1997 through September 30, 1997
(in thousands of dollars)

	AUDIT REPORTS PENDING FINAL ACTION AS OF 04-1-97 (1)		INCREASES FROM MANAGEMENT DECISIONS		DECREASES FROM FINAL ACTION TAKEN		AUDIT REPORTS PENDING FINAL ACTION AS OF 9-30-97		
AGENCY	RPTS	DISALLOWED	RPTS	DISALLOWED	RPTS	WRITE OFFS	RECOVERED	RPTS	DISALLOWED
Employment and Training Administration	117	\$ 40,441	95	\$ 16,581	106	\$ 9,159	\$ 4,954	106	\$ 42,909
Office of Assistant Secretary for Administration and Management	13	681	5	1,347	3	0	192	15	1,835
Veterans' Employment and Training Service	1	134	4	0	3	0	0	2	134
Occupational Safety and Health Administration	5	0	2	0	1	0	0	6	0
Multi-agency reports (2)	70	2,636	38	272	31	142	164	77	2,603
Other DOL Agencies (3)	10	69	13	30	14	0	69	9	30
TOTAL	216	\$ 43,961	157	\$ 18,230	158	\$ 9,301 (4)	\$ 5,379	215	\$ 47,511

(1) Differences between the beginning balance of this schedule and the ending balance of the previous Semiannual Management Report result from adjustments to the prior reporting.

(2) Multi-agency program reports relate to Single Audit reports only. The report may be on a statewide audit where DOL has accepted "lead" cognizance or it may be a single entity under the direct responsibility of DOL.

(3) Other DOL agencies relate to the remainder of the Department's agencies that do not have significant dollar amounts under audit review.

(4) This amount was written-off as the result of a Federal court decision, or through an administrative appeal process.

(5) The audit reports and costs for Office of the Assistant Secretary for Administration and Management include audit reports and costs for the OCFO.

STATUS OF RECOMMENDATIONS IN OPEN AUDITS OVER ONE YEAR
(in thousands of dollars)

	TOTAL RECOMMENDATIONS AS OF 9-30-1997		CLOSED RECOMMENDATIONS (1)		OPEN RECOMMENDATIONS	
AGENCY	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
Employment and Training Administration	650	\$ 24,551	281	\$ 2,430	369	\$ 22,121
Office of Assistant Secretary for Administration and Management	64	643	24	0	40	643
Occupational Safety and Health Administration	12	0	3	0	9	0
Veterans' Employment and Training Service	6	134	0	0	6	134
Office of the Secretary	3	0	1	0	2	0
Pension and Welfare Benefits Administration	0	0	0	0	0	0
Mine Safety and Health Administration	0	0	0	0	0	0
Employment Standards Administration	33	0	25	0	8	0
Solicitor	0	0	0	0	0	0
BLS	0	0	0	0	0	0
Multi-agency	686	3,796	493	1,619	193	2,177
TOTAL	1454	\$ 29,124	827	\$ 4,049	627	\$ 25,075

(1) Recommendations totaling \$ 4,049 that have already been resolved and closed are contained in audit reports that have additional open recommendations which, under the Inspector General Act Amendments, determine that the audit report must remain open.

EXHIBIT III
Table 2

STATUS OF RECOMMENDATIONS IN OPEN AUDITS OVER ONE YEAR
(in thousands of dollars)

AGENCY	OPEN RECOMMENDATIONS UNDER APPEAL					OPEN RECOMMENDATIONS NOT UNDER APPEAL (1)	
	NUMBER	AMOUNT	JUDICIAL APPEAL	ADMIN APPEALS	LEGISLATIVE REMEDY	NUMBER	AMOUNT
Employment and Training Administration	145	\$ 15,073	\$ 0	\$ 15,073	0	224	\$ 7,048
Office of Assistant Secretary for Administration and Management	3	44	0	44	0	37	599
Occupational Safety and Health Administration	0	0	0	0	0	9	0
Veterans' Employment and Training Service	0	0	0	0	0	6	134
Office of the Secretary	0	0	0	0	0	2	0
Pension and Welfare Benefits Administration	0	0	0	0	0	0	0
Mine Safety and Health Administration	0	0	0	0	0	0	0
Solicitor	0	0	0	0	0	0	0
Employment Standards Administration	0	0	0	0	0	8	0
BLS	0	0	0	0	0	0	0
Multi-agency	68	2,050	0	2,050	0	125	127
TOTAL	216	\$ 17,167	\$ 0	\$ 17,167	0	411	\$ 7,908

1) These amounts are in agreement with the Department's Office of Inspector General audit tracking system. Some of these cases have been referred to the Department of Justice for litigation, collection, or termination. The amounts affected are as follows:

Description	Amount
Dollar Balance/	
Open Recommendations	\$ 7,908
Less:	
Audits Referred to Department of Justice (DOJ)	376
Audits to be Referred to Review Panel	2,405

Exhibit III, Table 3
Exhibit III, Table 4

Balances Requiring Explanation

\$ 5,127

Exhibit IV

EXHIBIT III
Table 3

CASES REFERRED TO THE DEPARTMENT OF JUSTICE

SPONSOR NAME	AUDIT NUMBER	DEPARTMENT OF JUSTICE REFERRAL DATE	REFERRAL AMOUNT
Employment and Training Administration:			
American Indian Higher Education	11-76-677-03-355	03/31/86	10,737
TAG - Indirect Costs 1986, 1987, and 1988	18-90-022-07-735	07/18/94	188,285
TAG, Inc.--Indirect Costs --1/1/89-9/10/89	18-91-007-07-735	03/28/91	58,853
Technical Assistance Group Direct FYE 9/10/90	18-92-026-07-735	08/24/92	118,186
Total Employment and Training Administration			\$376,061

Exhibit III

Table 4

Cases Being Referred to DOL/ETA Special Termination Review Panel (STRP)

SPONSOR NAME	AUDIT NUMBER	REFERRAL AMOUNT
Employment and Training Administration:		
American Indians for Development, Inc.	02-93-207-03-355	101,805
American Indian Business Association	05-90-003-03-355	5,018
Yankton Sioux	11-78-291-03-355	7,508
Yankton Sioux	11-81-239-03-355	555,440
Santee Sioux	11-83-169-03-355	119,047
National Indian Business Council	18-89-010-03-355	168,984
National Urban Indian Council	18-89-012-03-355	680,626
National Urban Indian Council	18-90-033-03-355	322,702
American Indian Business Association of Chicago and Midwest	18-92-019-03-355	37,736
Rural Alabama Dev. Corp., Inc.	04-92-018-03-365	144,997
Trust Territory	09-90-531-03-340	6,990
Trust Territory	11-86-045-03-340	16,845
State of California (United Community Services)	18-89-004-03-340	28,920
National Indian Business Council	18-88-002-03-355	74,316
National Urban Indian Council	18-88-037-03-355	111,321
Sacramento Concilio	11-77-030-03-365	2,013
Sacramento Concilio	11-77-386-03-365	1,625
LA Task Force	11-78-328-03-365	4,390
LA Task Force	11-79-152-03-365	12,960
LA Task Force	11-81-194-03-365	1,470
	TOTAL	\$ 2,404,713

EXHIBIT IV

**MONETARY AUDITS OPEN OVER ONE YEAR REQUIRING
FURTHER DISCUSSION
April 1, 1997 through September 30, 1997**

REPORT NAME	REPORT ISSUE DATE	AUDIT NUMBER	DEBT AMOUNT	COMMENTS
Employment and Training Admin.				
Inadequate audit work during QRC of Mon valley OIC	03/26/96	03-96-001-03-340	345,701	This audit is in the provess of being returned to the OIG as "unresolvable".
Mississippi JTPA Report on SDA Fixed Unit Price Contract	01/26/90	04-90-003-03-340	976,600	Collection in process.
Florida JTPA Revenue Account	09/18/91	04-91-038-03-340	961,003	Collection in process.
Seattle King County OJT Broker	04/17/91	05-91-012-03-340	21,896	This audit is under appeal.
Limited Scope-Permien Basin SDA OJT	12/07/92	06-93-002-03-340	32,736	Collection in process.
Solano County JTPA Program	03/01/93	09-93-005-03-340	1,674,510	This audit is under State appeal.
National Puerto Rican Forum FYs 88 and 89	10/30/91	18-92-003-03-340	31,482	Collection in process.
Pueblo of Zuni	03/26/96	06-96-228-03-355	12,175	Collection in process.
Shonshone-Bannock Tribe	09/28/94	09-94-201-03-355	16,465	Under review by the SOL for possible administrative offset.
Indian Devel. Distric of Arizona	01/19/96	09-96-513-03-355	6,538	Unable to locate debtor

EXHIBIT IV

**MONETARY AUDITS OPEN OVER ONE YEAR REQUIRING
FURTHER DISCUSSION
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REPORT NAME	REPORT ISSUE DATE	AUDIT NUMBER	DEBT AMOUNT	COMMENTS
National Council Indian Youth	05/14/82	11-81-294-03-355	5,956	Collection in process.
Bus Com of the Chippewa Cree Tribe	03/29/82	11-82-102-03-355	49,876	Collection in process.
YA-KA-MA Indian Education and Development Inc	07/18/85	11-83-439-03-355	50,000	Collection in process.
Candelaria F&C 7/1/88-6/30/90	03/02/92	18-92-008-03-355	14,734	Collection in process.
Nebraska Indian Inter-Tribal dev Corp	09/12/95	08-95-022-03-355	279,568	Grantee filed bankruptcy.
Motivation Education and Training	10/25/85	09-85-029-03-365	70,368	Under review by OGCM for possible administrative offset.
Americas Corporation	07/18/95	18-95-015-03-365	77,796	Case referred to Treasury 4/97.
Results of Pittsburgh JCC & Reg. Off. Rev.	02/05/91	03-91-014-03-370	4,815	The OIG is following up with the ETA Job Corps regional office for closure of this audit.
Total Employment & Training Administration			\$ 4,632,219	

EXHIBIT IV

**MONETARY AUDITS OPEN OVER ONE YEAR REQUIRING
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REPORT NAME	REPORT ISSUE DATE	AUDIT NUMBER	DEBT AMOUNT	COMMENTS
Veterans Employment and Training Services				
VETS Urban Revitalization	09/30/91	18-91-041-02-201	\$ 133,615	This audit has been referred to the OASAM grant officer for closure. The contract no longer exists, and the recipient no longer exists.
Office of the Assistant Secretary for Administration and Management				
Falmouth Institute Inc.	10/29/93	18-94-001-07-735	141,882	This case is under appeal.
Nat'l Council of LA RAZA	06/06/94	18-94-008-07-735	57,235	Under review by ETA/OGCM for possible administrative offset.
KRA Corporation	08/18/95	18-95-021-07-735	35,472	This audit was issued to OASAM for resolution. Indirect cost issue only.
Multi-Agency				
Commonwealth of PA 6/30/94	09/15/95	03-95-022-50-598	3,808	This audit is under appeal. Docket # 96-JTR09.
State of Utah	05/09/95	06-95-245-50-598	18,876	Collection in process.
State of Alaska	04/12/96	09-96-547-50-598	103,885	Documentation was forwarded to OIG for closure of this debt.
Total All Other Agencies			\$ 494,773	
TOTAL			\$ 5,126,992	

NON-MONETARY AUDITS OPEN OVER ONE YEAR REQUIRING
FURTHER DISCUSSION
April 1, 1997 through September 30, 1997

REPORT NAME	REPORT ISSUE DATE	REPORT NUMBER	OPEN RECOMMENDATION	COMMENTS
Employment and Training Administration				
UI Needs to Improve Internal Controls of Trust Fund Accounting and Reporting Activities.	01/25/90	03-90-086-03-315	5	All issues have been resolved. Closure of these accounting findings is dependent on the implementation of the Financial Management Reporting System.
UI Performance Measures	09/29/93	03-93-034-03-315	5	ETA is working closely with the OIG on these open findings.
UI's Performance Measures For FY 1994	08/28/95	03-95-011-03-315	2	Corrective action is in process.
FY 92 UI Financial Statements	09/30/93	12-93-002-03-315	4	These four recommendations are related to the accounting system. ETA is working with the OCFO to complete the system.
Department of Labor & Human Res. Commonwealth Puerto Rico	05/01/89	02-89-216-03-325	15	ETA is considering sending a team to Puerto Rico to discuss a plan of action for resolving these findings.
Michigan Employment Security Commission	03/09/90	05-90-031-03-325	2	These findings remain open due primarily to the continued need to debug the new accounting system. Grantee is unable to provide a completion date at this time.
TAA Program outcomes in Nine Selected States FYS 91 & 92	09/30/93	05-93-008-03-330	4	Difficulty in collecting, insufficient data from the states has delayed the closing of these findings.
Audit of JTPA Title III Retraining Services FY 1991	03/31/95	02-95-232-03-340	4	ETA is working closely with the OIG on these open findings.

**NON-MONETARY AUDITS OPEN OVER ONE YEAR REQUIRING
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REPORT NAME	REPORT ISSUE DATE	REPORT NUMBER	OPEN RECOMMENDATION	COMMENTS
Dallas Inter-Tribal Center, Inc.	02/14/96	06-96-115-03-355	2	Corrective action is in process.
Kootenai Tribe of Idaho	10/26/94	09-95-505-03-355	1	Grantee no longer operates an ETA program.
The Navajo Nation	05/05/95	09-95-548-03-355	1	Documentation was forwarded to the OIG for closure of finding.
Oglala Sioux Tribe	09/12/95	18-95-023-03-355	6	Grantee is working on closing the open administrative findings.
Puerto Rico Volunteer Youth Corps	11/21/95	02-96-203-03-370	2	ETA is considering sending a team to Puerto Rico to discuss a plan of action for resolving these findings.
Job Corp (SPAMIS)	09/30/94	03-94-035-03-370	7	Corrective actions have been implemented. These findings will be closed after verification by the OIG.
Job Corps SPAMIS System	04/24/95	12-95-012-03-370	4	Corrective actions have been implemented. These findings will be closed after verification by the OIG.
Transportation Commun. International Union-Pref.	12/07/94	18-95-005-03-370	11	Nine of these findings are closed. ETA is working with the OIG to close the remainder of the findings.
Department of Labor and Human Resources	08/19/91	02-91-202-50-598	11	ETA is considering sending a team to Puerto Rico to discuss a plan of action for resolving these findings.
State of Rhode Island and Providence Plantations	11/10/92	02-93-206-50-598	1	ETA and the OIG are discussing further the closing of these findings.

**NON-MONETARY AUDITS OPEN OVER ONE YEAR REQUIRING
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REPORT NAME	REPORT ISSUE DATE	REPORT NUMBER	OPEN RECOMMENDATION	COMMENTS
State of New Jersey Single Audit	11/24/92	02-93-213-50-598	1	The NJDOL reconciliation with their state treasury department is still in process. This finding is related to the accounting system.
Connecticut Department of Labor	06/08/93	02-93-253-50-598	2	Corrective action is in process.
State of Rhode Island & Providence Plantations	06/16/93	02-93-255-50-598	2	Corrective action is in process on these remaining two findings.
State of Maine Single Audit	07/18/94	02-94-209-50-598	3	Corrective action is in process on these findings.
National Urban League, Inc.	10/14/93	02-94-210-50-598	3	ETA forwarded info to the OIG for closure of these findings.
National Urban League, Inc	05/03/95	02-95-203-50-598	1	ETA forwarded info to the OIG for closure of these findings.
National Urban League, Inc.	05/03/95	02-95-204-50-598	1	ETA forwarded info to the OIG for closure of these findings.
State of New Jersey Single Audit	05/04/95	02-95-213-50-598	3	Resolution of these findings are in process.
State of Connecticut	03/16/95	02-95-215-50-598	1	ETA and the OIG are discussing further the closure of this finding.
State of New York Single Audit	05/03/95	02-95-216-50-598	1	Resolution of this finding is in process.
State of New York Single Audit	05/03/95	02-95-217-50-598	2	Resolution of these findings are in process.
State of New York Single Audit	05/04/95	02-95-218-50-598	4	Documentation was forwarded to the OIG for closure of these findings.
State of New York	09/22/95	02-95-219-50-598	4	Corrective action is in progress.
State of Maine	09/22/95	02-95-255-50-598	2	Corrective action is in progress.
State of Rhode Island & Providence	01/29/96	02-96-213-50-598	20	Corrective action is in progress.
State of West Virginia	12/21/92	03-93-017-50-598	1	Corrective action has not been fully implemented.

**NON-MONETARY AUDITS OPEN OVER ONE YEAR REQUIRING
FURTHER DISCUSSION
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REPORT NAME	REPORT ISSUE DATE	REPORT NUMBER	OPEN RECOMMENDATION	COMMENTS
DC Department of Employment Services	09/24/93	03-93-044-50-598	1	Corrective action is in process. These findings are related to accounting systems. A completion date can't be determined at this time.
State of Delaware 6/30/92	11/18/93	03-94-001-50-598	2	Corrective action is in process. These findings are related to computer systems.
State of West Virginia 6/30/92	10/01/94	03-94-021-50-598	5	Corrective action is in process on some of these findings. Legislation is needed to correct the other findings.
State of West Virginia	12/02/94	03-95-007-50-598	8	Corrective action is in process.
State of West Virginia (6/30/94)	08/22/95	03-95-020-50-598	2	Corrective action is in process.
DC Department of Employment Services	01/11/96	03-96-007-50-598	7	Corrective action is in process.
State of Kentucky	02/22/94	04-94-011-50-598	1	Corrective action is in process.
State of Tennessee	07/28/94	04-94-024-50-598	1	ETA is working with grantee to bring these findings to closure.
State of Georgia	09/28/95	04-95-036-50-598	1	Documentation was forwarded to OIG for closure of this finding.
Michigan Employment Security Commission	02/25/91	05-91-060-50-598	2	These findings remain open due primarily to the continued need to debug the new accounting system. Grantee is unable to provide a completion date at this time.
Michigan Employment Security Commission	03/26/93	05-93-114-50-598	4	These findings remain open due primarily to the continued need to debug the new accounting system. Grantee is unable to provide a completion date at this time.
State of Ohio	02/25/93	05-93-201-50-598	1	Documentation has been forwarded to OIG for closure of this finding.
State of Ohio	12/15/93	05-94-203-50-598	1	Corrective action is in process.

**NON-MONETARY AUDITS OPEN OVER ONE YEAR REQUIRING
FURTHER DISCUSSION
April 1, 1997 through September 30, 1997**

REPORT NAME	REPORT ISSUE DATE	REPORT NUMBER	OPEN RECOMMENDATION	COMMENTS
State of Ohio	06/28/94	05-94-226-50-598	3	Corrective action is in process.
Ohio, State of	08/25/95	05-95-227-50-598	3	Corrective action is in process.
Wisconsin, State of	08/30/95	05-95-228-50-598	1	Corrective action is in process.
Michigan Dept. Of Labor & Michigan Jobs Commission	02/28/96	05-96-105-50-598	1	Corrective action is in process.
State of Texas	09/01/95	06-95-259-50-598	1	Corrective action is in process.
State of California	08/17/94	09-94-577-50-598	4	Documentation was forwarded to the OIG to close these findings.
State of California	05/05/95	09-95-549-50-598	2	Documentation was forwarded to the OIG to close these findings.
Sta of Alaska	08/08/95	09-95-581-50-598	2	Corrective action is in process.
State of Arizona (4580)	12/06/95	09-96-501-50-598	4	Corrective action is in process.
Employment Standards Administration				
ESA Salaries and Expense Financial Schedule	08/18/94	03-94-008-04-001	5	Implementation of action on remaining open recommendations planned for FY 1999.
FY 1995 Wage & Hour Performance Measures Audit	07/01/96	12-96-011-04-420	2	Implementation of action on remaining open recommendations planned for FY 1999.
Special Benefits Fund Financial Statements & Related RPTS	02/28/94	03-94-010-04-431	1	ESA and OIG are working towards the closing of this audit.

**NON-MONETARY AUDITS OPEN OVER ONE YEAR REQUIRING
FURTHER DISCUSSION
April 1, 1997 through September 30, 1997**

REPORT NAME	REPORT ISSUE DATE	REPORT NUMBER	OPEN RECOMMENDATION	COMMENTS
Occupational Safety and Health Administration				
Annual report to the President can be improved	06/28/90	05-90-035-10-001	3	OSHA has completed a report to Congress for fiscal years 1993-1996, which meets the OIG recommendations. A copy has been forwarded to OIG. This audit should be closed.
How OSHA settled and followed up on egregious cases	03/31/92	05-92-008-10-001	4	OSHA's authority under Walsh-Healey Public Contracts Act is limited to providing information on egregious violators to other agencies upon request. OSHA pursues legal action as appropriate under section 11(b) for violations of negotiated settlement agreements. The other two recommendations have been met and should be closed.
OSHA Performance Measures	09/29/93	05-93-006-10-001	1	OSHA will proceed with implementation of an improved and simplified injury and illness recordkeeping system. Efforts will continue to train employers and employees in the requirements and the use of advanced technology.
OSHA FY 93 Performance Measures	12/21/94	05-95-003-10-001	1	OSHA's comprehensive performance measurement system will be phased in over the next several years as the needed data becomes available and is evaluated on a systematic basis.

**NON-MONETARY AUDITS OPEN OVER ONE YEAR REQUIRING
FURTHER DISCUSSION
April 1, 1997 through September 30, 1997**

REPORT NAME	REPORT ISSUE DATE	REPORT NUMBER	OPEN RECOMMENDATION	COMMENTS
Office of Assistant Secretary for Administration and Management				
FY 93 OLMS Performance Measures	09/30/94	17-94-008-01-001	2	This audit was transferred to ESA. Work is in progress.
Compliance with Section 160 of the 1992 Energy Policy Act	03/10/95	17-95-002-07-730	2	Documentation for closure was submitted to OIG on 3/31/97.
Observations During Financial Audit of DOLFA	03/04/96	17-96-001-07-730	2	The OIG closed the audit on September 16, 1997.
Chief Financial Officer				
FY 91 Financial Statements and related reports	08/28/92	12-92-002-07-001	3	Closure action taken. Awaiting OIG confirmation or identification of remaining action needed.
Combining Sched Net Advances to Public, Grantees & Contractors	03/26/93	12-93-016-07-001	1	Closure action taken. Awaiting OIG confirmation or identification of remaining action needed.
FY 1993 U.S. DOL Consolidated Performance Measure Audit processes to improve information technology financial resources management	09/30/94	12-94-011-07-001	1	Closure action taken. Awaiting OIG confirmation or identification of remaining action needed.

**SUMMARY OF AUDIT REPORTS WITH RECOMMENDATIONS TO
PUT FUNDS TO BETTER USE
April 1, 1997 through September 30, 1997**

	NUMBER OF AUDIT REPORTS	RECOMMENDATIONS TO PUT FUNDS TO BETTER USE
A. Audit reports with management decisions on which final action had not been taken at the beginning of the period.	1	\$ 7,900,000
B. Audit reports on which management decisions were made during the period.		
C. Total audit reports pending final action during period. (A plus B)	1	\$ 7,900,000
D. Audit reports on which final action was taken during the period.		
1. Prior Period Adjustment made		
2. Value of recommendations implemented (completed).		
3. Value of recommendations that management concluded should not or could not be implemented or completed.		
4. Total of 1, 2 and 3		\$ 0
E. Audit reports needing final action at the end of the period. (C less D4)	1	\$ 7,900,000